

# Centerville Township 2019 General Appropriations Act

Resolution # 2019-02

*(To be adopted along with the budget)*

A resolution to establish a general appropriations act for Centerville Township; to define the powers and duties of the Centerville Township officers in relation to the administration of the budget; and to provide remedies for refusal or neglect to comply with the requirements of this resolution.

The Board of Trustees of Centerville Township resolves:

## **Section 1: Title**

This resolution shall be known as the Centerville 2019 Township General Appropriations Act.

## **Section 2: Chief Administrative Officer**

The Supervisor shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this act.

## **Section 3: Fiscal Officer**

The Clerk shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this act.

## **Section 4: Public Hearings on the Budget**

For general law townships: Pursuant to MCLA 141.412, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on February 28, 2019, and a public hearing on the proposed budget was held on March 23, 2019.

## **Section 5: Estimated Revenues**

Estimated township general fund revenues for fiscal year 2019-20, including an allocated millage of 0.56 mills; voter-authorized millage of 1.24 mills; and various miscellaneous revenues shall total \$ 332,000.00.

## **Section 6: Estimated Expenditures**

Estimated township general fund expenditures for fiscal year 2019-20 for the various township activities are as follows: See Attached Budget Document.

## **Section 7: Adoption of Budget by Reference**

The general fund budget of Centerville Township is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5 and 6 of this act.

## **Section 8: Adoption of Budget by Cost Center**

The Board of Trustees of Centerville Township adopts the 2019-20 fiscal year general fund budget by cost center. Township officials responsible for the expenditures authorized in the budget may expend township funds up to, but not to exceed, the total appropriation authorized for each cost center, and may make transfers among the various line items contained in the cost center appropriation. However, no transfers of appropriations for line items related to personnel or capital outlays may be made without prior board approval by budget amendment.

## **Section 9: Appropriation not a Mandate to Spend**

Appropriations will be deemed maximum authorizations to incur expenditures. The fiscal officer shall exercise supervision and control to ensure that expenditures are within appropriations, and shall not issue any order for expenditures that exceed appropriations.

## **Section 10: Transfer Authority**

The Chief Administrative Officer shall have the authority to make transfers among the various cost centers without prior board approval, if the amount to be transferred does not exceed \$1,500.00 or 10% of the appropriation item from which the transfer is to be made, whichever is less. The Board shall be notified at its next meeting of any such transfers made, and reserves the right to modify, amend or nullify any such transfers made. Under no circumstances may the total general fund budget be changed without prior board approval.



### Section 11: Periodic Fiscal Reports

The fiscal officer shall transmit to the board at the end of each of the first three quarters, and at the end of each month occurring during the fourth quarter, a report of financial operations, including, but not limited to:

- a. a summary statement of the actual financial condition of the general fund at the end of the previous quarter;
- b. a summary statement showing the receipts and expenditures and encumbrances for the previous quarter and for the current fiscal year to the end of the previous quarter;
- c. a detailed list of:
  - i. expected revenues by major source as estimated in the budget; actual receipts to date for the current fiscal year compared with actual receipts for the same period in the prior fiscal year; the balance of estimated revenues to be collected in the then current fiscal year; and any revisions in revenue estimates resulting from collection experience to date.
  - ii. for each cost center: the amount appropriated; the amount charged to each appropriation in the previous quarter for the current fiscal year and as compared with the same period in the prior fiscal year; the unencumbered balance of appropriations; and any revisions in the estimate of expenditures.

### Section 12: Limit on Obligations and Payments

No obligation shall be incurred against, and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

### Section 13: Budget Monitoring

Whenever it appears to the Chief Administrative Officer or the Township Board that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the Chief Administrative Officer shall present to the township board recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

### Section 14: Violations of This Act

Any obligation incurred or payment authorized in violation of this resolution shall be void and shall subject any responsible official or employee to disciplinary action as outlined in Public Act 621 of 1978.

### Section 15: Board Adoption

Motion made by Schwantes, seconded by Pleva to adopt the foregoing resolution.

Roll call vote: see below

Upon roll call vote, the following voted aye: 5. The following voted nay: 0.

The Supervisor declared the motion carried and the resolution duly adopted on the 23 day of March, 2019.

David Wurm  
Township Clerk

Roll Call Vote:

Pleva = Yes   Wurm = Yes   Schwantes = Yes   Häbbell = Yes  
Schaub = Yes

CENTERVILLE TOWNSHIP FY 2019-20 BUDGET				
Income				Comments
101-401	Revenues			FY19 TaxVal: 108,957,764.00
401-402	Property Taxes	61,251.70		TaxVal * .00056216 (Headlee adjustment estimated)
401-403	Fire Operating Millage	134,628.21		TaxVal * .0012356 (Headlee adjustment estimated)
401-404	PILT	450.00		
401-451	Zoning/Permits/Splits	3,500.00		
401-452	PC Zoning (Site Plan Review)	0.00		
401-574	State Shared Sales Tax Revenue	111,000.00		
401-575	State Shared Metro Revenue	4,000.00		
401-607	Tax Admin Fee	20,000.00		
401-651	Charges for Services	3,400.00		
401-664	Interest Earned	1,600.00		
401-668	Rents & Royalties	0.00		
401-676	Reimbursements	1,300.00		
	Total 101-401 - Revenues	341,129.91		
Expense				
101-101	Township Board	16,200.00		
101-171	Township Supervisor	11,150.00		
101-215	Clerk	19,400.00		
101-247	Board of Review	1,825.00		
101-253	Treasurer	22,800.00		
101-257	Assessor	16,800.00		
101-262	Elections	2,500.00		
101-265	Township Hall	19,400.00		Parking area \$10,500.00 unassigned unrestricted funds
101-336	Fire Department	217,588.00		Capital fund special contribution – \$40,023.00
				from assigned unrestricted fund
101-448	Street Lighting	750.00		
101-721	Planning	6,950.00		
101-722	Zoning Board of Appeals	750.00		
101-723	Zoning Administrator	12,500.00		
101-751	Parks	3,300.00		
101-851	Insurance & Bonds	5,100.00		
101-862	FICA & Medicare Taxes	5,600.00		
101-871	Workers Compensation Insurance	760.00		Operations Costs
	Total Expense	363,373.00		312,850.00
	Net Income	-22,243.09		50% Unassigned balance target
	Unrestricted Funds:	50,523.00		156,425.00
	Adjusted balance:	28,279.91		

# LINE ITEM BUDGET FOR FY 2019-2020 with 2018-19 Amended budget Line items

			2018-19 Budget	2018-19 actual as of 3/13/19	Proposed 2019-20	Comments
	Income					
	101-401 · Revenues					FY19 TaxVal: 108,957,764
	401-402 · Property Taxes		59,000.00	55,100.44	61,251.70	TaxVal * .00056216
	401-403 · Fire Operating (mill: 1.25)		129,900.00	119,411.63	134,628.21	TaxVal * .0012356
	401-404 PILT		450.00	629.56	450.00	
	401-451 · Zoning/Permits/Splits		3,500.00	6,905.00	3,500.00	
	401-452 PC Zoning (Site Plan Review)		0.00	0.00	0.00	
	401-574 · State Shared Sales Tax Revenue		104,000.00	108,147.00	111,000.00	1/11/19 State Revenue projection
	401-575 · State Shared Metro Revenue		4,000.00	4,222.71	4,000.00	
	401-607 · Tax Admin Fee		20,000.00	23,557.23	20,000.00	
	401-651 · Charges for Services		3,400.00	4,108.99	3,400.00	
	401-664 · Interest Earned		850.00	4,127.73	1,600.00	4 yr Average: \$1684.00
	401-668 · Rents & Royalties		100.00	0.00	0.00	
	401-676 · Reimbursements		2,500.00	0.00	1,300.00	4 yr Average: \$1336.00
	Total 101-401 · Revenues		327,700.00	326,210.29	341,129.91	
	Expense					
	101-101 · Township Board			2018-19 as of 3/13/19		
	101-449 · Road Improvements		27,235.12	27,235.12	0.00	
	101-701 · Adm Wages		2,800.00	2,500.00	2,800.00	
	101-726 Office Supplies		0.00	0.00	0.00	
	101-801 · Legal Fees		6,500.00	5,664.27	10,000.00	Put most of legal under whole board
	101-802 Auditing Services			2,700.00	0.00	No audit in FY 19-20
	101-900 · Printing & Publishing		818.00	799.59	1,200.00	
	101-911 · Memberships & Dues		1,727.00	1,726.98	1,700.00	
	101-955 · Miscellaneous		855.00	854.49	500.00	
	Total 101-101 · Township Board		39,935.12	41,480.45	16,200.00	
	101-171 · Township Supervisor					
	171-701 · Adm Wages		10,200.00	10,200.00	10,200.00	No raise
	171-726 · Office Supplies		100.00	0.00	100.00	
	171-801 · Legal fees		10,200.00	9,215.60	250.00	
	171-860 · Travel		200.00	11.45	200.00	
	171-955 · Miscellaneous		0.00	0.00	0.00	
	171-9601 Education & Training		400.00	109.02	400.00	
	Total 101-171 · Township Supervisor		21,100.00	19,536.07	11,150.00	
	101-215 · Clerk					
	215-701 · Wages		15,801.00	15,800.04	15,800.00	No raise
	215-703 · Part Time Wages		570.00	567.50	1,800.00	Deputy, recording secretary (120 hrs * \$15.00)
	215-726 · Office Supplies/software		1,379.00	1,046.80	1,500.00	

		215-802 Contracted Services	100.00	0.00	100.00	
		215-860 · Travel	100.00	0.00	100.00	
		215-960 · Education & Training	0.00	0.00	100.00	
		<b>Total 101-215 · Clerk</b>	17,950.00	17,414.34	19,400.00	
		<b>101-247 · Board of Review</b>				
		247-703 · Part Time Wages	1,400.00	135.00	1,400.00	2 full days: \$720, 3 1hr meets: \$405
		247-900 · Printing & Publishing	125.00	207.90	125.00	
		247-960 · Education & Training	100.00	44.00	300.00	
		<b>Total 101-247 · Board of Review</b>	1,625.00	386.90	1,825.00	
		<b>101-253 · Treasurer</b>				
		253-701 · Wages & School Col.	15,801.00	15,800.04	15,800.00	No raise
		253-703 · Part Time Wages	450.00	378.75	1,800.00	Deputy (120 hrs * \$15.00)
		253-726 · Office Supplies/Software	1,580.00	1,576.93	1,500.00	
		253-802 · Contracted Services	2,919.00	2,478.18	3,000.00	
		253-860 · Travel	300.00	310.65	300.00	
		253-930 · Computer Services	200.00	98.40	200.00	
		253-960 · Education & Training	200.00	0.00	200.00	
		<b>Total 101-253 · Treasurer</b>	21,450.00	20,642.95	22,800.00	
		<b>101-257 · Assessor</b>				
		257-701 · Wages	14,400.00	14,350.00	14,600.00	\$200.00 raise
		257-726 · Office Supplies	800.00	749.33	800.00	
		257-802 Contracted Services	0.00	0.00	0.00	
		257-860 · Travel	0.00	0.00	200.00	
		257-900 · Printing & Publishing	2,200.00	2,196.44	1,000.00	
		257-960 · Education & Training	200.00	0.00	200.00	
		<b>Total 101-257 · Assessor</b>	17,600.00	17,295.77	16,800.00	
		<b>101-262 · Elections</b>				
		262-701 · Wages-Part time	3,000.00	3,385.01	1,500.00	
		262-726 · Office Supplies	150.00	286.99	100.00	
		262-802 · Contractural Fees	1,500.00	955.00	400.00	Non-federal election year
		262-860 · Travel	50.00	255.07	100.00	
		262-900 · Printing & Publishing	100.00	104.86	300.00	
		262-960 · Education & Training	0.00	0.00	100.00	
		<b>Total 101-262 · Elections</b>	4,800.00	4,986.93	2,500.00	
		<b>101-265 · Township Hall</b>				
		265-931 Hall Upgrade	135,000.00	134,943.74	10,500.00	Parking area graveling – unassigned unrestricted funds
		265-740 · Operating Supplies	0.00	21.19	500.00	For filing cabinets and miscellaneous
		265-760 · Janitorial Services	550.00	575.00	700.00	\$50 (monthly)*12+\$100 (upper hall)
		265-920 · Utilities-Electric	300.00	366.73	300.00	
		265-921 Internet Services	0.00	963.33	1,300.00	
		265-922 · Utilities-Heat	800.00	1,269.24	1,200.00	\$200 x 6 heating months
		265-930 · Repairs & Maintenance	4,900.00	4,545.00	4,900.00	Mowing, snow plowing
		<b>Total 101-265 · Township Hall</b>	141,550.00	142,684.23	19,400.00	
		<b>101-336 · Fire Department</b>				

		336-801 · Administrative Fee	169,753.00	169,753.00	177,040.00	Operational Budget
		336-970 · Fire Department - Other	525.00	395.00	525.00	Hazmat Participation Fee
		336-971 Fire Dept Sleeping Quarters	0.00	0.00	0.00	
		336-975 · Future Vehicle Fund	45,000.00	45,000.00	40,023.00	Capital fund special contribution – assigned unrestricted funds
		<b>Total 101-336 · Fire Department</b>	<b>215,278.00</b>	<b>215,148.00</b>	<b>217,588.00</b>	
		<b>101-448 · Street Lighting</b>				
		448-920 · Utilities-Electric	750.00	806.39	750.00	
		<b>Total 101-448 · Street Lighting</b>	<b>750.00</b>	<b>806.39</b>	<b>750.00</b>	
		<b>101-721 · Planning</b>				
		721-701 · Part Time Wages	3,735.00	3,585.00	5,250.00	
		721-801 · Legal Fees & Professional	0.00	0.00	1,000.00	
		721-860 · Travel	160.00	106.32	200.00	
		721-900 · Printing & Publishing	340.00	337.41	300.00	
		721-960 · Education & Training	200.00	108.00	200.00	
		<b>Total 101-721 · Planning</b>	<b>4,435.00</b>	<b>4,136.73</b>	<b>6,950.00</b>	
		<b>101-722 · Zoning Board of Appeals</b>				
		722-701 · Part Time Wages	300.00	290.00	300.00	
		722-801 Legal Fees	29.00	0.00	0.00	
		722-860 Travel	0.00	0.00	100.00	
		722-900 · Printing & Publishing	71.00	70.50	50.00	
		722-960 Education	100.00	0.00	300.00	
		<b>Total 101-722 · Zoning Board of Appeals</b>	<b>500.00</b>	<b>360.50</b>	<b>750.00</b>	
		<b>101-723 · Zoning Administrator</b>				
		723-701 · Contracted Services	12,125.00	12,125.00	11,500.00	10,800 contract+500 PC mtgs+200 misc hours
		723-860 · Travel	965.00	964.41	1,000.00	
		<b>Total 101-723 · Zoning Administrator</b>	<b>13,090.00</b>	<b>13,089.41</b>	<b>12,500.00</b>	
		<b>101-751 · Parks</b>				
		751-801 · Contracted Services	800.00	617.50	800.00	
		751-930 · Repairs & Maintenance	1,500.00	1,175.00	2,500.00	+\$1,000 for tree removal
		<b>Total 101-751 · Parks</b>	<b>2,300.00</b>	<b>1,792.50</b>	<b>3,300.00</b>	
		<b>101-851 · Insurance &amp; Bonds</b>				
		851-955 · Insurance & Bonds	5,100.00	5,028.00	5,100.00	
		<b>Total 101-851 · Insurance &amp; Bonds</b>	<b>5,100.00</b>	<b>5,028.00</b>	<b>5,100.00</b>	
		<b>101-862 · FICA &amp; Medicare Taxes</b>	<b>5,125.00</b>	<b>5,124.84</b>	<b>5,600.00</b>	
		<b>101-871 · Workers Compensation Insurance</b>	<b>760.00</b>	<b>760.00</b>	<b>760.00</b>	
		<b>Total Expense</b>	<b>513,348.12</b>	<b>510,674.01</b>	<b>363,373.00</b>	
		<b>Net Income</b>	<b>-185,648.12</b>	<b>-184,464.00</b>	<b>-22,243.09</b>	
			207235.12	207178.86	50,523.00	
			21587.00	22714.86	28,279.91	

**Operations Costs**  
**312,850.00**  
**50% Unassigned balance target**  
**156,425.00**